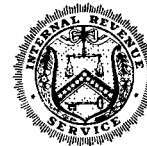


INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 64-5

March 23, 1964

STATUS OF FORMS UNDER TREASURY DECISION 6715

Proprietors of distilled spirits plants,
users of specially denatured alcohol and rum,
bonded dealers, and others concerned:

Purpose. The purpose of this circular is to inform you that Form 134 has been discontinued, Form 1485 has been revised, and the usage of Form 1485 has been changed, all as a result of amendment of 26 CFR Part 211 by Treasury Decision 6715, effective May 1, 1964.

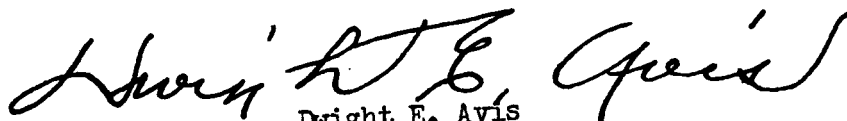
Form 134 - Packaging and Sales Records of Products Containing Specially Denatured Alcohol. The requirements of 26 CFR 211.265 and 211.266 have been amended to liberalize recordkeeping requirements, by deleting the requirement for maintaining records of bottling, repackaging, and sales on Form 134 and providing instead for commercial records of such transactions. Form 134 has been discontinued, but, if you find it convenient to do so, you may continue to maintain the required records on copies of that form.

Form 1485 - Application and Withdrawal Permit of Users to Procure Specially Denatured Spirits. Form 1485, bearing a March 1964 revision date, conforms to changes in 26 CFR 211.161. The amendments provide that an applicant for a withdrawal permit shall specify in his application the estimated average monthly requirement for each formula of specially denatured spirits he desires to withdraw. The requirement that the applicant specify in his application the total quantity of each formula to be withdrawn during the term of the permit has been eliminated. The withdrawal permit will authorize the withdrawal during any calendar month of as much as twice the estimated average monthly requirement or one drum (55 gallons), whichever is larger, of each of the formulas specified in the application, but withdrawals over the full term of the permit will still be held to a figure not greater than the product of the monthly figure and the number of months that the permit runs. For example, if the permit is issued to cover 12 months, and the average monthly requirement for a particular formula is stated as 100 gallons, the permittee may withdraw as much as 200 gallons in one month, but not more than 1200 gallons during the year. Existing approved withdrawal permits on prior revisions of Form 1485 are not affected by these amendments. You must, however, use the March 1964 revision of the form for applications filed on and after the effective date of the Treasury decision (such as when you apply for the next renewal of your withdrawal permit). Your Assistant Regional Commissioner will

furnish you with copies of the revised form in time for you to prepare and submit your renewal application.

Form 1486 - Specially Denatured Spirits for Use of United States. The amendment to 26 CFR 211.233 deleted the requirement that shippers shall, at the time of shipment, record on the permit, Form 1486, each shipment of specially denatured spirits to a United States Government agency. Such shipments were entered in Section III of the form; this section will be deleted from the form when it is next reprinted. In the meantime shippers may, on and after the effective date of the Treasury decision, discontinue making entries in Section III of the form.

Inquiries. Inquiries regarding this circular should refer to its number and should be addressed to the office of your Assistant Regional Commissioner, Alcohol and Tobacco Tax.



Dwight E. Avis
Director, Alcohol and Tobacco Division